ANNUAL INDEX

The following topical index is a comprehensive list of all articles and columns that have appeared in ***Internal Auditing*** *from 1997 to 2000. The Index is organized alphabetically by topic listing. Within each topic, the articles are organized chronologically—articles published most recently are listed last. This index covers all issues of the journal from Vol. 12, No. 3 (Winter 1997) through Vol. 14, No. 6 (November/December 1999).*

Assurance Services

Internal Auditors and Assurance Services, by Janet L. Colbert, Vol. 13, No. 6 (July/August 1998), 29.

Banking

Management Reporting by Banks: Implications for Internal Auditors, by Frank R. Urbancic, Vol. 12, No. 4 (Spring 1997), 45.

One Bank Internal Audit Department's Role in Implementing FDICIA, by Thomas E. McKee and Mark E. Steadman, Vol. 12, No. 4 (Spring 1997), 51.

Best Practices

Cycle Time Benchmarks for the Year-End Audit, by James C. Dodd and Thomas A. Doucet, Vol. 13, No. 1 (Summer 1997), 15.

Fitting the Medium to the Message: Choosing Effective Communications Media, by Michael J. Fischer, Vol. 13, No. 3 (January/February 1998), 43.

Value-Added Auditing: Dollars and Sense, by Mary Brady Greenawalt and Faith P. Brownlee, Vol. 14, No. 1 (January/February 1999), 3.

The Audit Committee's Implementation of The Treadway Commission's Good Practice Guidelines, by Peter Woodlock, Vol. 14, No. 2 (March/April 1999), 41.

Book and Research Reviews

Book Review Corner, by Curtis C. Verschoor, Vol. 13, No. 4 (March/April 1998), 45.

Book Review Corner, by Curtis C. Verschoor, Vol. 14, No. 1 (January/February 1999), 46.

Continuous Auditing, by Curtis C. Verschoor, Vol. 14, No. 4 (July/August 1999), 39.

Book and Research Reviews, by Curtis C. Vershcoor, Vol. 14, No. 5 (September/October 1999), 46.

Contract Auditing

Auditing Contracts for Control and Cost Recovery, by Doug S. Brown, Vol. 13, No. 2 (Fall 1997), 9.

Corporate Governance

Corporate Governance and Accountability: The Role of Audit Committees, by Zabihollah Rezaee, Vol. 13, No. 1 (Summer 1997), 27.

SEC Demands Better Corporate Reporting: An Opportunity for Internal Auditors, by Curtis C. Verschoor, Vol. 13, No. 8 (November/December 1998), 45.

The Role of the Audit Committee in Curbing Aggressive Financial Reporting, by Susan Parker, Vol. 14, No. 2 (March/April 1999), 34.

The Audit Committee's Implementation of The Treadway Commission's Good Practice Guidelines, by Peter Woodlock, Vol. 14, No. 2 (March/April 1999), 41.

Environmental Auditing

Environmental Auditing: An Emerging Opportunity, by Devaun Kite, Timothy J. Louwers, andd Robin R. Radtke, Vol. 12, No. 3 (Winter 1997), 10.

ISO 14000 Environmental Management Systems: New Opportunities and Responsibilities for Internal Auditors, by Wayne A. Label and Paulette R. Tandy, Vol. 13, No. 4 (March/April 1998), 3.

A Survey of Environmental Management and Auditing in Mexico, by Carmen Quirvan Mendoza and Alejandro Hazera, Vol. 13, No. 4 (March/April 1998), 9.

Ethics

Ethics Web Sites: Resources for Internal Auditors, by Frank R. Urbancic, Vol. 13, No. 4 (March/April 1998), 23.

Ethics: An Appropriate Product Line for Internal Auditors, by Felix Pomeranz, Vol. 13, No. 4 (March/April 1998), 35.

A Primer for Internal Auditors Considering Whistle-blowing, by Thomas C. Pearson, Terry Gregson, and John Wendell,

Vol. 13, No. 5 (May/June 1998), 9.
Personal Values of Certified Internal Auditors, by Michael D. Akers and Don E. Giacomino, Vol. 14, No. 1 (January/February 1999), 19.

Financial Auditing

Locating Financial Misstatements, Where to Look, by Janet L. Colbert, Vol. 12, No. 3 (Winter 1997), 28.
Cost-Economizing Superiority of Operational Audit Findings to Financial Audit Findings, by Gary Spraakman and Mohamed Ibrahim, Vol. 13, No. 5 (May/June 1998), 34.

Fraud

Auditing Standards on Fraud: SIAS 3 and SAS 82, by Janet L. Colbert and C. Wayne Alderman, Vol. 13, No. 5 (May/June 1998), 3.
Developing a Strategy to Control Credit Card Fraud, by Doug Haskett and Doug Ziegenfuss, Vol. 13, No. 5 (May/June 1998), 20.
Highlights of SAS 82 for the Internal Auditor, by Jacqueline Burke andd Anthony N. Dalessio, Vol. 13, No. 8 (November/December 1998), 40.
Are We Giving Fraud Perpetrators a License to Steal? by Robert D. Allen and D. Ray Strong, Vol. 14, No. 5 (September/October 1999), 3.

Information Technology

Financial and Accounting Systems—1996, by George H. Bodnar, Vol. 12, No. 3 (Winter 1997), 59.
Trends in Information Services—1996, by George H. Bodnar, Vol. 12, No. 4 (Spring 1997), 57.
The Millennium Bug, by George H. Bodnar, Vol. 13, No. 1 (Summer 1997), 58.
Global Trends in Information Services—1996, by George H. Bodnar, Vol. 13, No. 2 (Fall 1997), 57.
Audit Implications of Future Database Systems, by Casper E. Wiggins, Jr. and Uday S. Murthy, Vol. 13, No. 3 (January/February 1998), 8.
A Beginner's Guide to Internet Access and Use, by John W. Gill and Ramasamy Odaiyappa, Vol. 13, No. 3 (January/February 1998), 23.
Data Warehouses and Data Mining, by George H. Bodnar, Vol. 13, No. 3 (January/February 1998), 37.
Back to the Future with Intranets and NCs, by George H. Bodnar, Vol. 13, No. 4 (March/April 1998), 40.
Risks and Implications of Client/Server Technology for Auditors, by Renee Pfaltzgraff and H. Perrin Garsombke, Vol. 13, No. 5 (May/June 1998), 26.
Internets and Intranets: Network Accounting, by George H. Bodnar, Vol. 13, No. 6 (July/August 1998), 43.
Longitudinal Study of Internal Audit Involvement in Effective Computer Contingency Plans, by M. Virginia Cerullo, R. Steve McDuffie, and Michael J. Cerullo, Vol. 13, No. 7, (September/October 1998), 3.
Moving into the Next Millennium: Systems Auditing Capability Development for Internal Auditing, by Gary R. Austin, Vol. 13, No. 7, (September/October 1998), 21.
Trends in Information Services—1997, by George H. Bodnar, Vol. 13, No. 7 (September/October 1998), 41.
IT Failure: Can the Internal Auditor Mitigate the Damage? by Somnath Bhattacharya, Vol. 13, No. 8 (November/December 1998), 35.
Model Curricula for Information Systems Auditing, by George H. Bodnar, Vol. 14, No. 1 (January/February 1999), 40.
Computer Techniques Used to Audit the Purchasing Function, by Michael J. Cerullo, M. Virginia Cerullo, and Tracy Hardin, Vol. 14, No. 2 (March/April 1999), 17.
How Governmental Internal Auditors Are Adopting to Change in Information Technology, by Dana Hermanson, Mary Callahan Hill, and Daniel M. Ivancevich, Vol. 14, No. 4 (July/August 1999), 16.

Internal Audit Department

Enhancing Internal Audit Department Credibility: Internal Auditors' Perceptions of Serving Two Customers, by Joseph V. Carcello and Dana Hermanson, Vol. 12, No. 4 (Spring 1997), 27.
Motivating Top Performance in the Internal Audit Department, by Raymond D. Jeffords, Nettie E. Bresee, and Cecelia D. Parsons, Vol. 13, No. 2 (Fall 1997), 52.

Internal Audit Function

Internal Auditor Use: Different Perceptions, by Martin E. Taylor, Vicki S. Peden, and Judith K. Welch, Vol. 12, No. 4 (Spring 1997), 35.
Enhancing Customer Service by Streamlining the Audit Process, by Tom Truglio and Mary Rodier, Vol. 13, No. 2 (Fall 1997), 3.
Optimizing Internal Audit Resources: A Linear Programming Perspective, by David Gotlob, James S. Moore, and Kim S. Moore, Vol. 13, No. 2 (Fall 1997), 20.
An Internal Auditor's Guide to Facilitating Organizational Change, by Raymond Jeffords, Greg M. Thibadoux, and Marsha Scheidt, Vol. 13, No. 6 (July/August 1998), 37.
Theoretical Approaches to Audits, by Bernard Grand, Vol. 13, No. 8 (November/December 1998), 14.

How Internal Auditors Can Bridge the Gap Between the Real World and the Classroom, by Ronald Marden, Mark McCartney, and Randy Edwards, Vol. 13, No. 8 (November/December 1998), 20.
Internal Auditors and Their Perceptions of Crisis Events, by William "Rick" Crandall, Mark McCartney, and Chris Ziemnowicz, Vol. 14, No. 1 (January/February 1999), 11.
The Effect of SAS 65 on the Use of Internal Auditors, by Richard G. Brody, Steven P. Golen, and Philip M.J. Reckers, Vol. 14, No. 1 (January/February 1999), 28.
The Role of Internal Auditing in Colleges and Universities, by Zabihollah Rezaee, Robert C. Elmore, and Joseph Z. Szendi, Vol. 14, No. 2 (March/April 1999), 3.
Internal Audit and the Activity-Based Management Connection, by Jonathan S. Forrest and Edward Forrest, Vol. 14, No. 4 (July/August 1999), 36.
Internal Audit's Coordination of Internal and External Audit Efforts, by William L. Felix, Jr., Audrey A. Gramling, and Mario J. Maletta, Vol. 14, No. 5 (September/October 1999), 7.
Auditing and Evaluation: Options for the Future, by L. David Wilkinson, Vol. 14, No. 5 (September/October 1999), 16.

Internal/External Controls

Data Security: Internal and External Control Issues, by Barbara Brockie Leonard, Vol. 12, No. 3 (Winter 1997), 3.
Controlling Cash in a Multiunit Environment, by Matthew J. Friend and Kirk H. Stevens, Vol. 12, No. 4 (Spring 1997), 3.
Accounting Information System Controls and Disaster Recovery Plans, by Daniel M. Ivancevich, Dana R. Hermanson, and L. Murphy Smith, Vol. 12, No. 4 (Spring 1997), 13.
Using Control Self-Assessment to Maintain Growth, by Ronald Marden and Randy Edwards, Vol. 13, No. 2 (Fall 1997), 15.
Public Reporting on Internal Control: A Perspective, by Curtis V. Verschoor, Vol. 13, No. 2 (Fall 1997), 31.
Audit and Controls in a Transforming World: New Solutions Required! by Wayne G. Moore and William W. Warrick, Vol. 13, No. 8 (November/December 1998), 29.
Internal Auditors and Their Perceptions of Crisis Events, by William "Rick" Crandall, Mark McCartney, and Chris Ziemnowicz, Vol. 14, No. 1 (January/February 1999), 11.

International

Global Trends in Information Services—1996, by George H. Bodnar, Vol. 13, No. 2 (Fall 1997), 57.
A Survey of Environmental Management and Auditing in Mexico, by Carmen Quirvan Mendoza and Alejandro Hazera, Vol. 13, No. 4 (March/April 1998), 9.
Conducting International Joint Venture Due Diligence, by George R. Aldhizer and James D. Cashell, Vol. 14, No. 4 (July/August 1999), 25.
Global Trends in Information Services—1998, by George H. Bodnar, Vol. 14, No. 5 (September/October 1999), 41.

Management

The Internal Auditor and the Strategic Plan, by John O'Shaughnessy and David McNamee, Vol. 12, No. 3 (Winter 1997), 53.
Motivating Top Performance in the Internal Audit Department, by Raymond D. Jeffords, Nettie E. Bresee, and Cecelia D. Parsons, Vol. 13, No. 2 (Fall 1997), 52.
Management "Soft Skills" Importance in the Audit Environment, by Amy Rubinstein Bennett, Vol. 13, No. 5 (May/June 1998), 45.
Management Use of Internal Audit to Assure Year 2000 Preparedness, by Wynne S. Carvill, Vol. 13, No. 6 (July/August 1998), 24.
An Internal Auditor's Guide to Facilitating Organizational Change, Vol. 13, No. 6 (July/August 1998), 37.
Working with Management, by Timothy B. Shedd, Vol. 14, No. 1 (January/February 1999), 37.

Operational Auditing

Cost-Economizing Superiority of Operational Audit Findings to Financial Audit Findings, by Gary Spraakman and Mohamed Ibrahim, Vol. 13, No. 5 (May/June 1998), 34.
What Is it Costing Us? An Operational Audit Perspective, by C. Michele Matherly and Thomas A. Gavin, Vol. 13, No. 6 (July/August 1998), 3.
Auditing JIT Implementations, by John Crusoe,, George Schmelzle, and Thomas E. Buttross, Vol. 14, No. 4 (July/August 1999), 21.

Outsourcing

Internal Auditor Outsourcing: Who and Why? by Simon Petravick, Vol. 12, No. 3 (Winter 1997), 16.
Outsourcing Internal Audit: The Strategic Questions, by William W. Warrick, Vol. 12, No. 4 (Spring 1997), 41.
Cosourcing: An Alternative to Outsourcing, by George R. Aldhizer, III and James D. Cashell, Vol. 13, No. 1 (Summer 1997), 21.
Dealing with an Outsourcing Proposal, by Jimie Kusel and James E. Gauntt, Vol. 13, No. 1 (Summer 1997), 52.
Internal Outsourcing of Internal Audit Activities of Trans Union Corporation, by Kurt F. Reding and Jeffrey E. Perkins, Vol. 13, No. 4 (March/April 1998), 29.

Performance Measurement

Performance Measures to Improve Internal Audit Productivity and Quality, by James C. Lampe and Steve G. Sutton, Vol. 13, No. 1 (Summer 1997), 3.

The Impact of Time Budget Pressure on Internal Auditors' Behavior, by Mahamoud M. Nourayi and Ali N. Azad, Vol. 13, No. 1 (Summer 1997), 42.

The Effect of Feedback Environment on Job Satisfaction of Internal Auditors, by Anique A. Qureshi, Vol. 13, No. 2 (Fall 1997), 47.

Longitudinal Study of Internal Audit Involvement in Effective Computer Contingency Plans, by M. Virginia Cerullo, R. Steve McDuffie, and Michael J. Cerullo, Vol. 13, No. 7, (September/October 1998), 3.

A Survey of Internal Audit Follow-up Procedures, by Dale L. Flesher and Jeff Zanzig, Vol. 13, Number 7 (September/October 1998), 27.

Answer-Choice Bias in the CIA Exam, by Frank R. Urbancic, Vol. 14, No. 2 (March/April 1999), 27.

Promotion Performance of Internal Auditors: A Survival Analysis, by Jesse D. Beeler, James L. Hunton, and Benson Wier, Vol. 14, No. 4 (July/August 1999), 3.

Matching Internal Auditors' Tasks with Their Personality Type as Assessed by the Myers-Brigg Type Indicator, by Hossein Nouri and Kathleen Bird, Vol. 14, No. 4 (July/August 1999), 32.

Risk Assessment

Locating Financial Misstatements, Where to Look, by Janet L. Colbert, Vol. 12, No. 3 (Winter 1997), 28.

A Risk Assessment Tool for Selecting Potential Audits: An Application for State Government, by Elizabeth S. Arnold, Vol. 12, No. 4 (Spring 1997), 21.

Risks and Implications of Client/Server Technology for Auditors, by Renee Pfaltzgraff and H. Perrin Garsombke, Vol. 13, No. 5 (May/June 1998), 26.

Increased Disclosure About Risks and Uncertainties: Implications for Internal Auditors, by C. Richard Baker, Vol. 13, No. 8 (November/December 1998), 3.

Internal Auditors Add Value Via a Knack for Risk Analysis, by Sheila D. Foster, Mary B. Greenawalt, and Jason Collins, Vol. 14, No. 5 (September/October 1999), 34.

Tax Issues

State and Local Taxation: An Internal Audit Perspective, by R.B. Tower and R.P. Moffie, Vol. 13, Number 7 (September/October 1998), 36.

Tools and Techniques

Multiple Database Access Tools for Audit Testing, by Richard C. Hicks and William A. Newman, Vol. 12, No. 3 (Winter 1997), 22.

Does Participative Goal-Setting Work Well in Audit Practice? by Jesse D. Beeler, James E. Hunton, and Benson Wier, Vol. 12, No. 3 (Winter 1997), 39.

Auditing Business Process Reengineering and TQM Projects, by John W. Moore, Vol. 12, No. 3 (Winter 1997), 47.

A Risk Assessment Tool for Selecting Potential Audits: An Application for State Government, by Elizabeth S. Arnold, Vol. 12, No. 4 (Spring 1997), 21.

Proactive Auditing: Promising Product for Internal Auditors, by Felix Pomeranz, Vol. 13, No. 3 (January/February 1998), 3.

The Dual-Risk Method for Calculating Attribute Sampling Sizes, by John P. Wendell, Vol. 13, No. 3 (January/February 1998), 19.

Optimization-Based Audit Planning: A Spreadsheet Modeling Approach, Vol. 13, No. 6 (July/August 1998), 16.

Educating and Training Internal Auditors in the Use of Analytical Auditing Procedures, by Patricia M. Myers and Sridhar Ramamoorti, Vol. 13, No. 7 (September/October 1998), 15.

Theoretical Approaches to Audits, by Bernard Grand, Vol. 13, No. 8 (November/December 1998), 14.

The Power of Persuasion: Negotiation Strategies for Internal Auditors, by Kimberly Gladden Burke and Stacy E. Kovar, Vol. 14, No. 2 (March/April 1999), 11.

Computer Techniques Used to Audit the Purchasing Function, by Michael J. Cerullo, M. Virginia Cerullo, and Tracy Hardin, Vol. 14, No. 2 (March/April 1999), 17.

Year 2000

The Millennium Bug, by George H. Bodnar, Vol. 13, No. 1 (Summer 1997), 58.

Management Use of Internal Audit to Assure Year 2000 Preparedness, by Wynne S. Carvill, Vol. 13, No. 6 (July/August 1998), 24.

Moving into the Next Millennium: Systems Auditing Capability Development for Internal Auditing, by Gary R. Austin, Vol. 13, No. 7, (September/October 1998), 21.